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6701 Center Drive West, Suite 1050  
Los Angeles, California 90045**FAX TRANSMISSION TO USPTO**TO: Commissioner for Patents  
Attn: Examiner Saba Tsegaye  
Patent Examining Corps  
Facsimile Center  
Alexandria, VA 22313-1450FROM: George H. Gates  
OUR REF.: G&C 139.146-US-U1  
TELEPHONE: (310) 642-4146

Total pages, including cover letter: 5

PTO FAX NUMBER: 571-273-8300

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Title of Document Transmitted:	TRANSMITTALS AND NOTICE OF APPEAL FROM THE EXAMINER TO THE BOARD OF PATENT APPEALS AND INTERFERENCES
Applicant:	William C. Y. Lee et al.
Serial No.:	09/733,480
Filed:	December 7, 2000
Group Art Unit:	2616
Title:	TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS
Our Ref. No.:	G&C 139.146-US-U1

Please charge all fees to Deposit Account No. 50-0494 of Gates &amp; Cooper LLP.

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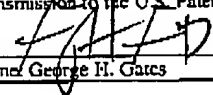
Due Date: November 21, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	William C. Y. Lee et al.	Examiner:	Saba Tsegaye
Serial No.:	09/733,480	Group Art Unit:	2616
Filed:	December 7, 2000	Docket:	G&C 139.146-US-U1
Title:	TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS		

## CERTIFICATE OF MAILING OR TRANSMISSION UNDER 37 CFR 1.8

I hereby certify that this correspondence is being filed via facsimile transmission to the U.S. Patent and Trademark Office on November 21, 2006.

By:   
Name: George H. GatesMAIL STOP AF  
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P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

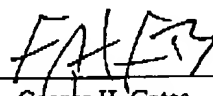
We are transmitting herewith the attached:

- ☒ Transmittal sheet, in duplicate, containing a Certificate of Mailing or Transmission under 37 CFR 1.8.
- ☒ Notice of Appeal.
- ☒ Charge the Fee for the Notice of Appeal in the amount of \$500.00 to the Deposit Account.

Please consider this a PETITION FOR EXTENSION OF TIME for a sufficient number of months to enter these papers, if appropriate.

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Customer Number 22462  
GATES & COOPER LLP  
Howard Hughes Center  
6701 Center Drive West, Suite 1050  
Los Angeles, CA 90045  
(310) 641-8797

By:   
Name: George H. Gates  
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Due Date: November 21, 2006

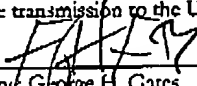
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By:   
Name: George H. Cates

NOTICE OF APPEAL FROM THE EXAMINER  
TO THE BOARD OF PATENT APPEALS AND INTERFERENCES

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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In accordance with 37 C.F.R. § 41.31, Applicants hereby appeal to the Board of Patent Appeals and Interferences from the final rejection of claims 1-24 of the above-identified application, as set forth in the Office Action mailed August 21, 2006.

Please charge the amount of \$500.00 to Deposit Account No. 50-0494 to cover the required fee for filing this Notice of Appeal as set forth under 37 C.F.R. § 41.20(b).

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Please charge any additional fees or credit any overpayment to Gates & Cooper LLP, Deposit  
Account No. 50-0494.

Respectfully submitted,

William C. Y. Lee et al

By their attorneys,

GATES & COOPER LLP  
6701 Center Drive West, Suite 1050  
Los Angeles, California 90045  
(310) 641-8797

Date: November 21, 2006

GHG/cf

By: 

George H. Gates  
Reg. No.: 33,500